

TEST # 4

FORMS INCLUDED: 1040, IDAHO FORM 40

FORM1040

First, initial and last names;	TEST U ADAMS
Social security number:	400-00-5904
Spouse's first, initial and last name:	SUE ADAMS
Spouse's Social security number:	400-00-5921
Home address:	1030 W MAIN ST
City, state and zip:	POCATELLO ID 83204
Do you want \$1 to go to Presidential campaign fund:	NO
Spouse:	NO
Filing status:	MARRIED FILING SEPARATE
Number of boxes checked on 6a:	1
Total number of exemptions:	1
Line 7 Wages:	32000
Line 22 Total income:	32000
Line 37 Adjusted gross income:	32000

IDAHO TAX DUE: 194

ATTACH MISC STATEMENT WITH ALLOCATIONS WORKSHEET

Form W2 # 1

b.	Employers identification number:	32-5601231
c.	Employers name:	Garden of Eden Restarant
d.	Employees social security number:	400-00-5904
e.	Employees name, address and zip:	1030 W Main St Pocatello ID 83204
Box 1	Wages, tips etc:	25000
Box 2	Federal income tax withheld:	3000
Box 3	Social security wages:	25000
Box 4	Social security tax withheld:	1500
Box 5	Medicare wages and tips:	25000
Box 6	Medicare tax withheld:	75
Box 16	State and ID number:	ID 000123456
Box 17	State wages:	25000
Box 18	State income tax withheld:	2700

2005

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐

See instructions, page 6 for the reasons for amending and enter the number. ☐

For calendar year 2005, or fiscal year beginning _____, ending _____ **A R F W M**

PLEASE PRINT OR TYPE	Your first name and initial		Last name		Your Social Security Number (required)	
	Spouse's first name and initial		Last name		Spouse's Social Security Number (required)	
	Mailing address					<input type="checkbox"/> Taxpayer deceased in 2005
	City	State	Zip Code	<input type="checkbox"/> Spouse deceased in 2005		

Do you need Idaho income tax forms mailed to you next year? ☐ Yes ☐ No

Filing status If filing married joint or separate return, enter spouse's name and social security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. ☐ Head of household
5. ☐ Qualifying widow(er)

6. Exemptions Enter the same number claimed on federal return.

- a. ☐ Yourself
 - b. ☐ Spouse
 - c. ☐ Other dependents
 - d. ☐ Total exemptions
- If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

Election campaign fund

I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).

	7. Yourself	8. Spouse	7. Yourself	8. Spouse
Constitution	<input type="checkbox"/>	<input type="checkbox"/>	Republican	<input type="checkbox"/>
Democratic	<input type="checkbox"/>	<input type="checkbox"/>	No Specific	<input type="checkbox"/>
Libertarian	<input type="checkbox"/>	<input type="checkbox"/>	None	<input type="checkbox"/>
Natural Law	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

ATTACH PAYMENT HERE	INCOME. See instructions, page 6.				
	9. Enter your federal adjusted gross income from federal Form 1040, line 36; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.		9	00	
	10. Additions from Form 39R, Part A, line 7. Attach Form 39R.		10	00	
	11. Total. Add lines 9 and 10.		11	00	
	12. Subtraction from Form 39R, Part B, line 22. Attach Form 39R.		12	00	
	13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11.		13	00	
	If you have an NOL and are electing to forego the carryback period, check here. <input type="checkbox"/>				
	TAX COMPUTATION. See instructions, page 6.				
	ATTACH STATE W-2 COPIES HERE	Standard Deduction For Most People Single or Married filing Separately: \$5,000 Head of Household: \$7,300 Married filing Jointly or Qualifying Widow(er): \$10,000	14. CHECK—	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 40. <input type="checkbox"/>	
			15. Itemized deductions. Attach federal Schedule A. Federal limits apply.	15	00
16. All state and local income or general sales taxes included on federal Schedule A, line 5			16	00	
		17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero.	17	00	
		18. Standard deduction. See instructions, page 7, if you checked any box on line 14.	18	00	
		19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero.	19	00	
		20. Multiply \$3,200 by the number of exemptions claimed on line 6d. Federal limits apply.	20	00	
		21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero.	21	00	
		22. Tax from tables or rate schedule. See instructions, page 34.	22	00	

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

23. Tax amount from line 22.			23		00
CREDITS. Limits apply. See instructions, page 8.					
24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s).	24		00		
25. Credit for contributions to Idaho educational entities	25		00		
26. Credit for contributions to Idaho youth and rehabilitation facilities	26		00		
27. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44.	27		00		
28. TOTAL CREDITS. Add lines 24 through 27.			28		00
29. Subtract line 28 from line 23. If line 28 is more than line 23, enter zero.			29		00
OTHER TAXES. See instructions, page 9.					
30. Fuels tax due. Attach Form 75.			30		00
31. Sales/Use tax due on mail order, Internet, and other nontaxed purchases			31		00
32. Total Tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.			32		00
33. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.			33		00
34. Permanent building fund. Check the box if you are receiving Idaho public assistance payments.			34	10	00
35. TOTAL TAX. Add lines 29 through 34.			35		00
DONATIONS. See instructions, page 9.					
36. I wish to donate to the Nongame Wildlife Conservation Fund.			36		00
37. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.			37		00
38. I wish to donate to the Idaho Guard and Reserve Family Support Fund.			38		00
39. TOTAL TAX PLUS DONATIONS. Add lines 35 through 38.			39		00
PAYMENTS and OTHER CREDITS. See instructions, page 9.					
40. Grocery credit. \$20 per person claimed on line 6d			40		00
41. Additional grocery credit. \$15 per person 65 or older claimed on line 14a			41		00
42. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R.			42		00
43. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.			43		00
44. Idaho income tax withheld. Attach Form(s) W-2.			44		00
45. 2005 Form 51 payment(s) and amount applied from 2004 return			45		00
46. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 40 through 45.			46		00
TAX DUE or REFUND. See instructions, page 10.					
If line 39 is more than line 46, GO TO LINE 47. If line 39 is less than line 46, GO TO LINE 50.					
47. TAX DUE. Subtract line 46 from line 39.			47		00
48. Penalty _____ Interest from the due date _____ Enter total _____			48		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account.					
49. TOTAL DUE. Add lines 47 and 48. Make check or money order payable to the Idaho State Tax Commission.			49		00
50. OVERPAID. Line 46 minus lines 39 and 48. This is the amount you overpaid.			50		00
51. REFUND. Amount of line 50 to be refunded to you.			51		00
52. ESTIMATED TAX. Amount of line 50 to be applied to your 2006 estimated tax.			52		00
53. DIRECT DEPOSIT. See instructions, page 11.					
• Routing No. _____			• Account No. _____		
			Type of _____ Account: _____		
AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.					
54. Total tax due (line 49) or overpayment (line 50) on this return			54		00
55. Refund from original return plus additional refunds			55		00
56. Tax paid with original return plus additional tax paid			56		00
57. Amended tax due or refund. Add lines 54 and 55 and subtract line 56.			57		00
• <input type="checkbox"/> Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.					
SIGN HERE	Your signature		Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Spouse's signature (if a joint return, BOTH MUST SIGN)		Daytime phone	Address and phone number	

Allocation Worksheet

	1 Total Income (Community/Separate)		2 Allocated to Husband	3 Allocated to Wife
1.Wages (each employer)				
25000	25000		32000	32000
39000	39000			
2. Interest Income (each payer)				
3. Dividends (each payer)				
4. State Income Tax refune				
5. Capital Gains and Losses				
6. Pension Income				
7. Rents, Royalties, Partnerships Estates, Trusts				
8. Taxes Withheld				
			1750	1750
State 1500 husband				
2000 wife				
Total 3500				